Governmental Purchase Card Inspection Checklist   **DATE**

Organization   **BO:**   **CH:**

QUESTION   (YES, NO, NA)

___1. Does the BO have a letter of appointment, which designates him/her as a BO?

___2. Has the BO received required training and is the training documented for initial purchase card, refresher training, and ethics training?

___3. Is the BO's supervisor(s) a CH in any of the BO's accounts?

___4. Does the BO review each of their CH's statements each month?

___5. Does the BO certify and process the monthly billing statement within five business days of the end of the billing cycle?

___6. Does the BO promptly notify the A/OPC when a CH departs, retires, or otherwise no longer needs a card?

___7. Has the BO notified the A/OPC of any lost/stolen cards within five business days of the loss/theft?

___ 8. Is the BO in receipt of bulk funding authorization, or been notified by the RM of funding requirements? Does the BO coordinate card dollar limits with the installation A/OPC and installation RM when CH accounts are established?

___ 9. Is cardholder by passing mandatory supply sources? (Example Ability One, Unicor, and GSA

___ 10. Does the BO coordinate with the Property Book Office to verify that all purchased accountable property has been properly documented?

___11. Has the BO been formally appointed as a Certifying Officer, and has the DD Form 577 been completed and submitted to DFAS?

___12. How many CHs under the BO were reviewed by the A/OPC as a part of this annual review?

___13. Has an adequate CH to BO ratio been maintained?

___14. What is the percentage of randomly selected transactions that were reviewed of the total number of transactions for the review period?

___15. Does the BO ensure CHs under non-EDI accounts maintain purchase logs?

___16. Does someone other than the CH sign for receipt of goods/services to provide independent receipt and acceptance?

___17. Were sales taxes charged on purchases? If sales tax was charged, did the CH resolve the issue?

Appendix D: Internal Control Checklist and Review Guidelines
Review of CH/Check Writer Accounts – GPC Program

Yes NO NA

__ ___ __ 1. Is there evidence that anyone other than the cardholder is using the credit card?

__ ___ __ 2. Is the CH splitting requirements to stay below $3000 ?

__ ___ __ 3. Is CH processing a Capabilities Request through NEC for approval to purchase computers?

___ __ __ 4. Are cardholder's files contain documentation that they are processing the proper paperwork for accountable property to be placed on the hand receipt?

__ ___ __ 5. Is CH exceeding spending limit?

___ __ __ 6. Is cardholder rotating merchants?

___ __ __ 7. Are all purchases entered in the purchase log?

__ ___ __ 8. Does the CH obtain all required pre-purchase approvals and authorizations?

___ __ _ 9. Does cardholder have itemized proof of items purchased with each worksheet e.g. invoices, receipts, delivery slips, packing slips, cash register tapes?

___ __ __ 10. Does itemized list clearly identify what was purchased? (Examples of purchases not clearly defined are books/publications cards, software, tools or miscellaneous).

___ __ __ 11. Is cardholder bypassing mandatory supply sources? (Example industries for the Blind, Unicor, and GSA?

__ ___ __ 12. Is the cardholder documenting reason for bypassing mandatory supply sources?

__ ___ __ 13. Is there any appearance of conflict of interest, or any violation of standard of conduct or ethics?

__ __ ___ 14. Did the CH document all transactions that were posted to the Billing Statement but were not received and utilized by a tracking system to verify subsequent delivery?

___ __ __ 15. Does the CH reconcile all transactions and approve the Statement of Account within three business days of the end of the cycle?

__ __ ___ 16. Does the CH follow the procedures for disputing transactions?

__ __ ___ 17. Does the CH have adequate file documentation to include transaction log, Purchase log, Purchase Request signed by BO and PBO, Market Research, and Receipts for all supporting purchases.

___ __ __ 18. Does the CH have file documentation that the BO certified and the CH approved monthly statement?

___Satisfactory: No Findings for BO & CH Reports and/or With Very Low Level Program Violation Findings – up to 3 Findings	___ Marginal – No Statutory Violation Finding(s) For BO And CH Reports. But with Low-Level Program violation Findings - 4-5 Findings	____ Unsatisfactory Statutory Findings for BO and/Or CH Reports Mid-High Level of Program Violations Findings (s) – Above 6 Findings

ORGANIZATION		CARDHOLDER NAME	
BILLING OFFICIAL NAME			
SIGNATURE			
ALTERNATE OFFICIAL			
SIGNATURE			
AGENCY PROGRAM COORDINATOR		ANNUAL INSPECTION	ELECTRONIC
			MANUAL

COMMENTS; UNITS ARE REQUIRED TO HAVE ALTERNATE APPROVING OFFICIALS. PROVED MICC-FT POLK, DIRECTOR A COPY OF MANAGEMENT CONTROL REVIEW DA 11-2R AND CHECKLIST.

COMMENTSITEMS OVER $500 ARE ENTERED IN PROPERTY BOOK